

APPENDIX II

GAS UTILITIES FILING REQUIREMENT SCHEDULES

GAS UTILITIES

Computation of Revenue Deficiency For Test Year Ended

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (&)			
7. Revenue Deficiency (L6 x L5)			

GAS UTILITIES**OPERATING INCOME STATEMENT**

12 Months Ending Adjustments	Pro Forma Proformed Year	Test Year as Preceeding Year	First Preceeding	Second Preceeding
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Operating Revenues¹

Revenues - Firm (net of CGA)
 Revenues - Other (net of CGA)
 CGA
 CGA (over-under collection)
 Total Revenue

Operating Expenses²

Cost of Gas - Firm
 Cost of Gas - Other
 Other Production
 Distribution
 Customer Accounting
 Sales & New Business
 Administrative & General
 Taxes
 Federal Income Tax (Sch. 1D)
 Property (Sch. 1A)
 State
 Other
 Depreciation
 Amortization
 Total Revenue Deductions

Operating Rents - NetNet Operating Income

¹Provide on a separate sheet the revenue, terms sold and number of customers by class, on a monthly basis (or as frequently as available). ²In operating expenses versus prior year, explain increases over 10%.

Note: For each proformed adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attachment sheet).

Sch. 1 Attachment

GAS UTILITIES

NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE

This sheet should be used to show and explain in detail the adjustment and how was calculated with one or more sheet for each pro forma adjustment.

Sch. 1A

GAS UTILITIES

PROPERTY TAXES

Town	Period	Act. Amt. Pd.	Amt. Accr.	Amt. Not Appl. to Utility	Pro Forma Adj.	Proformed Prop. Tax	Rate
		<u>Operations</u>					

Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

GAS UTILITIES

PAYROLL

12 Months Ending	Adj.	Pro Forma 12 Months Ending	Proformed
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Operation:

Production
Storage, LNG Terminaling and Processing
Distribution
Customer Accounts
Customer Service & Information
Sales
Administrative & General
Total Operation

Maintenance:

Production
Storage, LNG Terminaling & Processing
Distribution
Administrative & General
Total Maintenance

Construction:

Gas Plant
Other

Plant Removal:

Gas Plant
Other

Other Accounts: (Specify)

Sch. 1C

NORMALIZATIONS

Abnormal Casualty Loss

Other Extraordinary Normalizations

Sch. 2

**GAS UTILITIES
BALANCE SHEET**

ASSETS & DEFERRED CHARGES

12 Months Ending	ceeding	1st Pre- ceeding Year	2nd Pre- Ave. of Monthly	Test Year	Balance
					<u>Sheets</u>

Gas Plant

In Service
Construction Work in Progress
Less: Reserve for Depreciation (1)
Total Gas Plant

Other Property

Plant - Other (1)
Non Operating Property
Less: Reserve for Depreciation
Total Other & Non Operating Plant

Investments

Investments in Affiliated Companies
Other Investments
Total Investments

Current Assets

Cash
Accounts Receivable - Gas
Accounts Receivable - Other
Notes Receivable
Materials & Supplies (Sch. 2A)
Prepayments
Temporary Cash Investments
Miscellaneous Current Assets
Total

Deferred Charges

Unamortized Debt Expense
Abandoned Property
Clearing Accounts
Other - Deferred Debits (Specify) (1)
Total Deferred Charges
Total Assets & Deferred Charges

(1) See Instruction Attachment

**GAS UTILITIES
BALANCE SHEET**

STOCKHOLDERS EQUITY & LIABILITIES

12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	2nd Pre- Ave. of Monthly	Test Year Balance
Sheets				

Capitalization

Common Stock
Preferred Capital Stock
Earned Surplus
Premium on Capital Stock
Stockholders Equity

Non Corporate Proprietorship
Total

Long Term Debt

Bonds and Notes
Advances from Affiliated Companies
Total

Current and Accrued Liabilities

Notes Payable
Accounts Payable
Accounts Payable - Affiliated Companies
Customer Deposits
Dividends Declared
Interest Accrued
Income & Franchise Tax Liabilities
Other Tax Liabilities
Other Accrued Liabilities (provide detail)
Total

Deferred Credits

Unamortized Premium on Bonds
Cost of Gas Adjustment
Accumulated Investment Tax Credits
Deferred Taxes
Refunds
Other Deferred Credits (provide detail) (1)
Total

Reserves

Amortization
Uncollectible Accounts
Insurance
Injuries & Damages
Contingent
Other Reserves (Specify)
Total

Contributions in Aid of Construction

Total Equity & Liabilities

(1) See Instruction Attachment

INSTRUCTIONS FOR BALANCE SHEET ITEMS

For each of the following items, submit a separate detailed schedule:

Plan

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classifications of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

GAS UTILITIES

MATERIALS & SUPPLIES

	<u>12 Month Ending</u>	<u>13 Month Average</u>	<u>First Preceding Year</u>	<u>Second Preceding Year</u>
Gas Inventories - LPG				
LNG				
Other - Specify				
Transmission & Distribution Inventory				
Appliance Inventory				
Other Materials & Supplies				

GAS UTILITIES**RATE BASE**

Line		Jurisdictional ProFormed Test Year Average	Jurisdictional 13 Month Average	Total ProFormed2 Test Year Ave. Average	Total 13 Month
	<u>Rate Base</u>				
1	Plant in Service (Sch. 2)				
2	Less: Accumulated Depreciation (Sch. 2)				
3	Plant Held for Future Use (Sch. 2)				
4	Net Utility Plant				
5	Plus: Cash Working Capital (Sch. 3A)				
6	Materials & Supplies (Sch. 2)*				
7	Prepayments (Sch. 2)*				
8	Less: Deferred Taxes (Sch. 2)				
9	Investment Tax Credit (Sch. 2)**				
10	Customers Deposits (Sch. 2)*				
11	Customer Advances (Sch. 2)*				
12	Rate Base				
13	Net Operating Income applicable to Rate Base				
14	Rate of Return				

* Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.

**Provide the period covered by the ITC and the accounting method used.

2 For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

Sch. 3A

GAS UTILITIES

WORKING CAPITAL

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3 Attachment

GAS UTILITIES

NAME OF ACCOUNT

Pro Forma Adjustment Rate Base

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch. 3B Attachment

GAS UTILITY

NAME OF ACCOUNT

(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on Line 13.